

The **Abstract of the Disclosure** has been rewritten as follows:

ABSTRACT OF THE DISCLOSURE

The present invention provides a manufacturing method and apparatus of a gusset bag, capable of coping with manufacture of various types of gusset bag and permitting improvement of productivity. A pair of flat films [12] 12a and 12b are separated and transferred by a transfer unit 14, and a side film 15 extending in a direction perpendicular to the transfer direction of the flat films or in the same direction as the flat films and forming side surfaces 2c and 2d of the bag main body 2 is inserted between the pair of flat films 12a and 12b. The [ends] end of the side film is folded to form an open surface 43 at least at an end of the side film and the flat films. As a result, it is possible: (1) to manufacture a zippered gusset bag by attaching a zipper to the end of each flat film; (2) to manufacture a gusset bag having a flat bottom by attaching a bottom film to the end of each flat film; and (3) to manufacture a zippered gusset bag having a flat bottom by attaching a zipper to one end of each flat film, and a bottom film to the other end thereof.